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UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK

In re:

DELPHI CORPORATION,

Debtors.

Case No. 05-44481-rdd

Chapter 11

Judge Robert D. Drain

(Jointly Administered)

**OHIO DEPARTMENT OF TAXATION'S RESPONSE TO DEBTORS' SEVENTEENTH  
OBJECTION TO CLAIMS**

Now comes the Ohio Department of Taxation, ("Tax"), through Ohio Attorney General Marc Dann in response to Debtors' Seventeenth Omnibus Objection (doc. 8270). Debtors assert that claim number 16596 filed by Tax on April 13, 2007 should be disallowed on the basis that the claim is late-filed and on the basis of Debtors' books and records. Claim number 16596 is not a late-filed claim as it is a request for payment of administrative expenses incurred by the Debtor in Possession post-petition. Consequently, the claims bar date is inapplicable to the claim. Debtors also assert that their books and records indicate no liability is owed. The debt is for sales tax owed during 2006. Debtor has failed to provide any evidence that the sales tax

obligation has been paid or is not owed. Rather, Debtors have simply made a bare assertion that the tax is not owed. As filed, the proof of claim “creates a prima facie valid claim”. The burden is on the objecting party to “produce sufficient evidence to negate this prima facie validity of the claim”. In re Mission of Care, Inc., 164 B.R. 877 (Bankr.De.1994). As debtors have failed to meet their burden, Debtors’ objection must be overruled.

Dated: 7/12/07

MARC DANN  
Attorney General of Ohio

/s/ Victoria D. Garry \_\_\_\_\_  
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**CERTIFICATE OF SERVICE**

I hereby certify that the forgoing *Response of the Ohio Department of Taxation to Debtors’ Seventeenth Omnibus Objection* to claims was served electronically by this 12th day of July, 2007 upon the service list.

/s/ Victoria D. Garry \_\_\_\_\_  
VICTORIA D. GARRY